

**Remarks**

Claims 1-9 and 11 remain in this application. Applicants appreciate the indication that claims 1-9, and 11 are allowed. Those claims have not been changed above.

Claim 13 is canceled above. Claims 10, 12 and 14 were previously canceled.

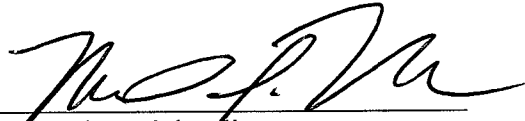
The current claim status is now:

1 (Pending)  
2 (Pending)  
3 (Pending)  
4 (Pending)  
5 (Pending)  
6 (Pending)  
7 (Pending)  
8 (Pending)  
9 (Pending)  
10 (Canceled)  
11 (Pending)  
12 (Canceled)  
13 (Canceled)  
14 (Canceled)

The Office Action dated April 23, 2007, rejected claims 1-9, 11 and 13 on the basis of an allegedly defective reissue declaration. A Supplemental Reissue Application Declaration is submitted herewith and specifically pointing at least one error in the nature of failing to include claims expressly referring to an inlet pipe having an end terminating at a lower portion of a fluid heating tank without requiring that the inlet pipe extend through an annular sidewall of the tank. Accordingly, the rejection based upon the reissue declaration has been corrected, and this application should be passed to issue.

If the Examiner wishes to discuss any aspect of this paper, please contact the undersigned.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Michael J. Nieberding', written over a horizontal line.

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